

Fuels Tax Refund Eligibility Chart

Gasoline

Gasoline consumed in:	Eligible for tax refund?
Licensed or required to be licensed motor vehicles	No
Licensed motor vehicles operated off road	No
Government-owned vehicles with GI plates or ID numbers	No
Licensed motor vehicle's PTO unit	No
Unlicensed motor vehicles	Yes
Unlicensed equipment	Yes
Stationary and auxiliary engines, generators, pumps, etc.	Yes
Commercial motorboats	Yes
Noncommercial motorboats (includes jet skis)	No
Any all-terrain vehicle (ATV) as defined in section 67-7101, Idaho Code, which is not registered	Yes
Motorcycle, motor scooter, motorized bicycle, registered ATV, or snowmobile	No
Aircraft (.25 tax is refundable if .055 aviation gasoline tax is paid on Form 75)	Yes

Undyed Diesel

Undyed diesel consumed in:	Eligible for tax refund?
Licensed motor vehicles operated off road	Yes
Government-owned/leased and operated motor vehicles	Yes
Licensed motor vehicle's PTO unit	Yes
Unlicensed equipment	Yes
Tractor/trailer refrigeration units	Yes
Heating devices	Yes
Stationary and auxiliary engines, generators, pumps, etc.	Yes
Commercial motorboats	Yes
Licensed motor vehicles operated on highway	No
Recreational vehicles	No
Noncommercial motorboats (includes jet skis)	No
Motorboats operated by a government entity	No
Aircraft (.25 tax is refundable if .045 jet fuel tax is paid on Form 75)	Yes